



GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:

1ST FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107

C. No. V(30)113 /RTI/HQ/CGST & CX/Kol-North/2022/

Dated: - 17 .10.2022

To
Shri Raia Karmakar,



Sir/Madam,

Sub: Information under the RTI Act, 2005 — Regarding.

Please refer to your RTI application dated- 17.10.2022, which has been received in this Commissionerate 21.10.2022 and received to this section on 26.10.2022. Subsequently the said RTI application was registered at this office vide Registration No. 127/RTI/Kol-North/2022 dated- 31.10.2022.

The desired informations as received from the AC (HQ Tech), CGST & CX, Kolkata North Commissioner, is enclosed herewith. If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1st Appellate Authority namely Shri Vagish Kumar Singh, 1st Appellate Authority, Joint Commissioner, CGST & CE, Kolkata North Commissionerate, Kolkata., O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl: 01 (one) sheets.



Yours sincerely,

sd/-

(Subrata Das)
CPIO & Deputy Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te

C. No. As above/ 14454

Dated: .10.2022

Copy forwarded for information to: -

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated 17.10.2022, submitted by Shri Raja Karmakar, (copy enclosed).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

11 NOV 2022

14/11/22
S. Das (System)

(Subrata Das)
CPIO & Deputy Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te

4798A
09/11/22



भारत सरकार

Government of India

केन्द्रीयप्रधान कर आयुक्त का कार्यालय

Office of the Principal Commissioner of Central Tax

कोलकाता नॉर्थ- केन्द्रीय वस्तु एवं सेवाकर & उत्पादशुल्क

Kolkata North – Central Goods and Services Tax & Central Excise

जीएसटीभवन, 180 शांतिपल्ली, कोलकाता / GST Bhawan, 180 Shanti Pally, Kolkata-700107

Phone: 033-24416818, Fax: 033-2441 6840, E-mail: techcgstkolnorth@gmail.com



C.No. GEXCOM/TECH/MISC/1201/2022/14308

Dated: 09/11/2022

To
The CPIO & Deputy Commissioner
HQ, RTI Cell
CGST & CX,
Kolkata North Comm'tte

Sir,

Sub: RTI application dated 17.10.2022 filed by Sri Raja Karmakar,
transferred under Sec. 5(4) of RTI Act, 2005 – reg.

Please refer to your letter under C.No. V(30)113/RTI/HQ/CGST & CX/Kol North/2022/13711
dated 01.11.2022 on the subject mentioned above.

The desired report in point wise is as follows :

- Point No. 1 & 2. In this regard, the taxpayer may be advised to contact his jurisdictional authority for guidance that how can get a refund amount which is already deducted in his ITC balance.
- Point No. 3. Yes, the taxpayer is eligible to get a refund of the amount which has been debited in his GST Credit ledger.

09.11.22

(SURESH KUMAR P)

Assistant Commissioner
HQ Tech, CGST & CX

Kolkata North Commissionerate

5477
21/10/22



भारतसरकार
GOVERNMENT OF INDIA
प्रधान मुख्य आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER
केन्द्रीय वस्तु एवं सेवा कर, कोलकाता क्षेत्र
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE
केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कानेक्टर, कोलकाता - 700 107
GST Bhawan (2nd Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107
Phone No. 033-2441-6797/6842; Fax No. 033- 2441-6834/6798

F. No. GCCO/RTI/APP/283/2022-O/o. Pr CC-CGST-ZONE-Kolkata/15460-61 Date: 20.10.2022.

To,
The CPIO,
Office of the Principal Commissioner,
CGST & CX, Kolkata-North Commissionerate
GST Bhawan, 180, Shantipally, R.B. Connector,
Kolkata-700107.

Sir,

Sub: RTI Application filed by Sri Raja Karmakar under Right to Information Act, 2005- Reg.

Please find enclosed herewith 01 (One) RTI application having Registration No. GSTKT/R/T/22/00062 dated 17/10/2022 filed online by **Sri Raja Karmakar**,
It appears that information sought by the applicant pertains to your administrative jurisdiction. Hence, the RTI application is transferred to your office under section 6(3) of the RTI Act, 2005.

You are requested to supply the information directly to the applicant under RTI Act, 2005 within the due date as specified under RTI Act, 2005 under intimation to this office.

Encl: As Above.

Yours faithfully,

(Uttam Sardar)
Assistant Commissioner (CPIO)
Pr. CCO, CGST & CX, Kolkata Zone

F. No. GCCO/RTI/APP/283/2022-O/o. Pr CC-CGST-ZONE-Kolkata/
Copy for information to:-

Date: .10.2022.

Sri Raja Karmakar,
Sir, in case of filing RTI first appeal, you are requested to apply it directly before the First Appellate Authority of the Commissionerate where your RTI application is being transferred u/s. 6(3) of the RTI Act, 2005 as this office cannot transfer RTI First Appeal application to another First Appellate Authority [Reference: The FAA, CIC in the matter of Sri Freddy Pareira file No. CIC/AA/A/2013/22-Decision dated 23/02/2013].

(Uttam Sardar)
Assistant Commissioner (CPIO)
Pr. CCO, CGST & CX, Kolkata Zone

RTI Cell
Adhikari
24/10/22

RTI REQUEST DETAILS**Registration No. :** GSTKT/R/T/22/00062**Date of Receipt :** 17/10/2022**Transferred From :** Ministry of Cooperation on 17/10/2022 With Reference Number : MCPRT/R/E/21/00021**Remarks :** GST Excess payment of tax refund**Type of Receipt :** Electronically Transferred from Other Public Authority**Language of Request :** English**Name :** Raja Karmakar**Gender :** Male**Address :****State :** Details not provided**Country :** India**Phone No. :****Mobile No. :****Email :****Status(Rural/Urban) :** Urban**Education Status :** Graduate**Letter No. :** Details not provided**Letter Date :** Details not provided**Is Requester Below Poverty Line ? :** No**Citizenship Status :** Indian**Amount Paid :** 0 (RTI fee is received by Ministry of Cooperation (original recipient))**Mode of Payment :** Payment Gateway**Does it concern the life or Liberty of a Person ? :** No(Normal)**Request Pertains to :****Information Sought :**

1. If I export goods zero-rated with LUT & without payment of tax and file the shipping bill also zero-rated export, but wrongfully when I filed GST return I am showing that export with payment of tax and I paid GST tax amount in my ITC balance, after that I rectified my return on GST portal, Now how do I get a refund amount which already deducted in my ITC balance?

2. In which condition does get GST Excess payment of tax refund? Deducted Only for cash ledger or only for credit ledger?

3. If that has been proved I paid excess payment of tax Can I be eligible to get a refund of the amount which had been debited in my GST credit ledger, not the cash ledger?

Original RTI Text : 1. If I export goods zero-rated with LUT & without payment of tax and file the shipping bill also zero-rated export, but wrongfully when I filed GST return I am showing that export with payment of tax and I paid GST tax amount in my ITC balance, after that I rectified my return on GST portal, Now how do I get a refund amount which already deducted in my ITC balance?

2. In which condition does get GST Excess payment of tax refund? Deducted Only for cash ledger or only for credit ledger?

3. If that has been proved I paid excess payment of tax Can I be eligible to get a refund of the amount which had been debited in my GST credit ledger, not the cash ledger?

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